

**GOVERNMENT**  **SIKKIM** **GAZETTE**

**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

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**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 15/2021(Rate) GST/SIKKIM**

Date: 18<sup>th</sup> November, 2021

## **NOTIFICATION**

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend in the notification of the Government of Sikkim, in the Finance Department No.11/2017- State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, in the TABLE, -

- (i) against serial number 3,-

  - (1) in column (3),in the heading “Description of Service”, in items (iii),(vi),(ix) and (x),for the words “Union territory, a local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;
  - (2) in column (3),in the heading “Description of Service”, in item (vii),for the words “Union territory, local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;
  - (3) in column (5),in the heading “Condition”, the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted;

(ii) against serial number 26,in column (3), in the heading “Description of Service”, in item (i), in clause (b), after the words, numbers, figures and brackets “Customs Tariff Act, 1975 (51 of 1975)” the words “except services by way of dyeing or printing of the said textile and textile products” shall be inserted.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2022.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**

